

## § 302-17.13

### § 302-17.13 Source references.

The following references or publications have been used as source material for this part.

(a) Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.

(b) Internal Revenue Service Publication 521, "Moving Expenses."

(c) Internal Revenue Service, Circular E, "Employer's Tax Guide."

(d) Department of the Treasury Financial Manual, TFM 3-5000.

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(e) 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

### § 302-17.14 Where can I find the tax tables used for calculating the relocation income tax (RIT) allowances?

The annual tax tables for Federal, State, and Puerto Rico needed for calculating RIT allowance are published annually as an FTR Bulletin. These Bulletins are located at [www.gsa.gov/ftrbulletin](http://www.gsa.gov/ftrbulletin). A notice announcing each new Bulletin will be published in the FEDERAL REGISTER.

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